POWER OF ATTORNEY OR AUTHORIZATION OF AGENT

Electronic Version v05

Stylesheet Version v05.0

Title of Invention Toes and Callus Cleaner

First Named Applicant : Mr. Harry H Davallou

Attorney Docket Number: 004

I hereby appoint the registered practitioner named below:

Name	Registration Number
Richard Rouse	43062

as my attorney or agent to prosecute the application identified above, and to transact all business in the United States Patent and Trademark Office connected therewith.

I am the Applicant/Inventor.

Full Name of Applicant of Record:

Harry H Davallou	
Signature: /ALI1995474	Date: 2003-09-24